

may be proven by other competent testimony. This act shall apply to all taxes heretofore levied against any person, firm or corporation and now upon any assessment book or roll, and on the sale of any property following such judgment on execution or otherwise, any *such county*, city, town or school district or other municipal corporation, interested in the collection of said tax, *may become purchaser at such sale of either real or personal property*, and if the property so sold is not redeemed (in case of real estate ) *may acquire, hold sell and dispose of the title thereto, the same as individuals may do under the laws of this state*, and in any such suit or trial for forfeited taxes, the fact that real estate or personal property is assessed to a person, firm or corporation shall be prima facie evidence that such person, firm or corporation was the owner thereof, and liable for the taxes for the year or years for which the assessment was made, and such fact may be proved by the introduction in evidence of the proper assessment book or roll, or other competent proof."

By Amendment in 1939, May 17, the only change made was to erase the words "action of debt" and substitute the words 'in a civil action,' and one other similar clause.

